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Quarterly Summary of Federal, State, and Local Tax Revenue

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Important Notice

This edition of the *Quarterly Summary of Federal, State and Local Tax Revenue* marks the final appearance of the Bureau of the Census's quarterly tax data series in a printed format. Future data releases will be made through the electronic medium of the Internet. You can gain access to these upcoming releases through the Bureau of the Census's Internet site:

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Federal collections totaled \$719.7 billion during the 12 months ending December 1993, an increase of 9.3 percent from the amount collected during the 12 months ending December 1992. Local government taxes amounted to \$233.4 billion, an increase of 9.9 percent.

During the fourth quarter of calendar year 1993, collections of Federal taxes amounted to \$176.4 billion. Compared to the corresponding quarter of 1992, this is an increase of \$8.0 billion or 4.8 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 10.8 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual report *State Government Tax Collections: 1992*. *State Government Finances: 1993* has been released on the Internet. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1991-92 (Preliminary)*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 71 percent of them. Sampling variation was calculated for the property tax data developed from a universe canvass of all governments conducted as part of the 1982 Census of Governments. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Henry Wulf, Governments Division, Bureau of the Census, Washington, DC 20233 (301/457-1486).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1993 and Prior Periods

[In million dollars. Because of rounding, detail may not add to total]

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1993											
4th Quarter	(NA)	176,360	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3rd Quarter	321,927	182,576	139,351	162,409	35,046	41,282	40,235	11,298	2,991	2,283	26,383
2nd Quarter	349,285	199,053	150,232	164,407	54,414	36,872	40,879	11,075	3,295	2,829	35,514
1st Quarter	306,435	161,736	144,699	155,844	22,463	45,552	38,934	10,887	2,770	2,740	27,245
1992											
4th Quarter	327,065	168,332	158,733	150,201	31,488	63,049	39,509	11,187	3,035	2,956	25,640
3rd Quarter	301,080	170,758	130,322	152,532	29,309	37,674	38,051	11,192	2,879	2,977	26,466
2nd Quarter	336,569	192,415	144,154	167,375	46,287	36,939	38,403	10,717	2,894	3,058	30,896
1st Quarter	272,465	136,643	135,822	130,186	21,403	43,158	36,809	10,613	2,557	2,618	25,121
1991											
4th Quarter	300,795	157,287	143,508	139,456	29,032	55,759	36,121	10,653	3,023	3,082	23,669
3rd Quarter	286,708	163,870	122,838	146,258	26,745	38,153	33,461	10,540	2,807	2,873	25,871
2nd Quarter	327,902	194,486	133,416	173,794	40,125	33,779	35,485	10,045	2,969	2,973	28,732
1st Quarter	256,835	125,823	131,012	117,399	24,085	43,028	35,014	8,457	2,506	2,442	23,904
1990											
4th Quarter	291,539	156,703	134,836	138,702	29,830	52,386	33,933	9,145	2,696	2,651	22,196
3rd Quarter	272,366	155,800	116,586	140,795	26,003	34,537	34,742	8,684	2,735	2,185	22,705
2nd Quarter	329,252	200,774	128,478	176,673	41,641	31,193	35,264	8,090	2,481	2,524	31,386
1st Quarter	258,435	130,656	127,779	124,487	22,473	40,268	36,133	8,209	2,311	2,095	22,459
1989											
4th Quarter	271,410	145,471	125,939	130,390	26,704	47,544	33,342	8,308	2,568	2,482	20,072
3rd Quarter	262,392	150,917	111,475	134,324	29,210	32,998	33,088	8,277	2,400	2,266	19,829
2nd Quarter	325,713	200,149	125,564	173,888	46,460	28,647	36,379	7,962	2,567	2,336	27,474
1st Quarter	240,505	121,601	118,904	115,175	22,683	36,748	32,815	8,252	2,119	2,124	20,589
1988											
4th Quarter	261,054	143,186	117,868	122,615	30,932	42,349	32,091	8,707	2,553	2,497	19,310
3rd Quarter	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd Quarter	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st Quarter	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th Quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd Quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd Quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st Quarter	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
12 Month Ending											
December 1993	(NA)	719,725	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
September 1993	1,304,712	711,697	593,015	632,861	143,411	186,755	159,557	44,447	12,091	10,808	114,782
June 1993	1,283,865	699,879	583,986	622,984	137,674	183,147	157,373	44,341	11,979	11,502	114,865
March 1993	1,271,149	693,241	577,908	625,952	129,547	183,214	154,897	43,983	11,578	11,731	110,247
December 1992	1,237,179	668,148	569,031	600,294	128,487	180,820	152,772	43,709	11,365	11,609	108,123
September 1992	1,210,909	657,103	553,806	589,549	126,031	173,530	149,384	43,175	11,353	11,735	106,152
June 1992	1,196,537	650,215	546,322	583,275	123,467	174,009	144,794	42,523	11,281	11,631	105,557
March 1992	1,187,870	652,286	535,584	589,694	117,305	170,849	141,876	41,851	11,356	11,546	103,393
December 1991	1,172,240	641,466	530,774	576,907	119,987	170,719	140,081	39,695	11,305	11,370	102,176
September 1991	1,162,984	640,882	522,102	576,153	120,785	167,346	137,893	38,187	10,978	10,939	100,703
June 1991	1,148,662	632,812	515,850	570,690	120,043	163,730	139,174	36,331	10,906	10,251	97,537
March 1991	1,150,012	639,100	510,912	573,569	121,559	161,144	138,953	34,376	10,418	9,802	100,191
December 1990	1,151,612	643,933	507,679	580,657	119,947	158,384	140,072	34,128	10,223	9,455	98,746
September 1990	1,131,483	632,701	498,782	572,345	116,821	153,542	139,481	33,291	10,095	9,286	96,622
June 1990	1,121,489	627,818	493,671	565,874	120,028	152,003	137,827	32,884	9,760	9,367	93,746
March 1990	1,117,950	627,193	490,757	563,089	124,847	149,457	138,942	32,756	9,846	9,179	89,834
December 1989	1,100,020	618,138	481,882	553,777	125,057	145,937	135,624	32,799	9,654	9,208	87,964
September 1989	1,089,664	615,853	473,811	546,002	129,285	140,742	134,373	33,198	9,639	9,223	87,202
June 1989	1,070,408	606,879	463,529	531,652	128,714	136,567	132,552	33,248	9,432	9,655	88,588
March 1989	1,024,237	575,040	449,197	500,566	122,679	133,819	128,253	32,874	9,431	9,556	87,059
December 1988	1,014,506	574,803	439,703	497,972	123,007	130,082	126,032	31,907	9,588	9,459	86,459
September 1988	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197

NA Not available.

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published quarters. Data for State governments for fourth quarter of 1993 were not available for five states. See table 5.

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter 1993 and Prior Periods

[In million dollars. Because of rounding, detail may not add to total]

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1993											
4th Quarter	176,360	121,497	32,605	4,980	(NA)	(NA)	(NA)	(NA)	(NA)	3,474	704
3rd Quarter	182,576	132,586	29,148	5,258	4,996	1,305	1,362	1,931	1,697	3,143	1,150
2nd Quarter	199,053	130,519	45,120	4,628	4,784	1,603	1,848	1,795	2,204	3,807	2,745
1st Quarter	161,736	125,586	16,728	4,278	4,993	1,293	1,734	1,946	1,417	2,687	1,074
1992											
4th Quarter	168,332	121,559	26,524	4,731	5,120	1,409	2,041	2,030	1,274	2,940	704
3rd Quarter	170,758	125,309	24,207	4,812	5,087	1,297	2,042	1,956	1,856	2,793	1,399
2nd Quarter	192,415	133,077	37,673	4,098	4,867	1,384	2,057	1,950	1,530	3,172	2,607
1st Quarter	136,643	102,167	15,954	4,093	5,001	1,101	1,673	1,928	1,258	2,542	926
1991											
4th Quarter	157,287	113,041	24,406	4,449	4,944	1,408	2,136	1,986	1,339	2,664	914
3rd Quarter	163,870	120,942	21,656	4,295	4,940	1,216	1,948	1,914	2,583	2,857	1,519
2nd Quarter	194,486	142,290	31,868	3,703	4,538	1,366	2,002	1,800	1,197	3,089	2,633
1st Quarter	125,823	90,099	19,131	3,835	3,366	1,104	1,535	1,668	1,786	2,542	757
1990											
4th Quarter	156,703	114,318	25,431	4,189	3,775	1,096	1,741	1,905	683	2,651	914
3rd Quarter	155,800	116,388	21,009	4,434	3,455	1,194	1,290	1,744	1,711	2,682	1,893
2nd Quarter	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st Quarter	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
1989											
4th Quarter	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd Quarter	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd Quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	2,300	2,676	2,764
1st Quarter	121,601	89,823	16,589	4,140	3,897	864	1,295	1,749	452	1,908	884
1988											
4th Quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd Quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd Quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st Quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th Quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd Quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd Quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st Quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
12 Month Ending											
December 1993	719,725	510,188	123,601	19,144	(NA)	(NA)	(NA)	(NA)	(NA)	13,111	5,673
September 1993	711,697	510,250	117,520	18,895	19,893	5,610	6,985	7,702	6,592	12,577	5,673
June 1993	699,879	502,973	112,579	18,449	19,984	5,602	7,665	7,727	6,751	12,227	5,922
March 1993	693,241	505,531	105,132	17,919	20,067	5,383	7,874	7,882	6,077	11,592	5,784
December 1992	668,148	482,112	104,358	17,734	20,075	5,191	7,813	7,864	5,918	11,447	5,636
September 1992	657,103	473,594	102,240	17,452	19,899	5,190	7,908	7,820	5,983	11,171	5,846
June 1992	650,215	469,227	99,689	16,935	19,752	5,109	7,814	7,778	6,710	11,235	5,966
March 1992	652,286	478,440	93,884	16,540	19,423	5,091	7,759	7,628	6,377	11,152	5,992
December 1991	641,466	466,372	97,061	16,282	17,788	5,094	7,621	7,368	6,905	11,152	5,823
September 1991	640,882	467,649	98,086	16,022	16,619	4,782	7,226	7,287	6,249	11,139	5,823
June 1991	632,812	463,095	97,439	16,161	15,134	4,760	6,568	7,117	5,377	10,964	6,197
March 1991	639,100	466,286	99,072	16,518	13,525	4,374	6,183	6,848	7,863	12,079	6,352
December 1990	643,933	474,235	96,945	16,776	13,462	4,216	5,873	6,677	7,145	11,774	6,830
September 1990	632,701	467,242	93,507	16,823	13,095	4,268	5,753	6,476	7,534	11,501	6,502
June 1990	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534

NA Not available.

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.⁴Estimated

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1993 and Prior Periods

[In million dollars. Because of rounding, detail may not add to total]

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators licenses	All other
QUARTER 1993												
4th Quarter	(NA)	(NA)	71,787	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3rd Quarter	139,351	85,444	53,907	29,823	5,898	41,282	34,977	6,302	1,686	921	2,981	15,481
2nd Quarter	150,232	100,072	50,160	33,888	9,294	36,872	36,251	6,291	1,692	981	3,927	21,036
1st Quarter	144,699	87,203	57,496	30,258	5,735	45,552	34,656	5,894	1,477	1,006	4,848	15,273
1992												
4th Quarter	158,733	83,629	75,104	28,642	4,964	63,049	34,778	6,067	1,626	915	2,940	15,752
3rd Quarter	130,322	80,923	49,399	27,223	5,102	37,674	33,239	6,105	1,582	935	2,880	15,582
2nd Quarter	144,154	94,690	49,464	34,298	8,614	36,939	34,305	5,850	1,510	1,001	3,468	18,169
1st Quarter	135,822	81,059	54,763	28,019	5,449	43,158	32,716	5,612	1,456	945	3,337	15,130
1991												
4th Quarter	143,508	77,978	65,530	26,415	4,626	55,759	31,672	5,709	1,615	946	2,692	14,074
3rd Quarter	122,838	74,807	48,031	25,316	5,089	38,153	29,166	5,600	1,591	925	2,859	14,139
2nd Quarter	133,416	88,491	44,925	31,504	8,257	33,779	31,782	5,507	1,603	971	3,289	16,724
1st Quarter	131,012	77,115	53,897	27,300	4,954	43,028	31,179	5,091	1,402	907	3,115	14,036
1990												
4th Quarter	134,836	73,057	61,779	24,384	4,399	52,386	29,744	5,370	1,600	910	2,585	13,458
3rd Quarter	116,586	71,474	45,112	24,407	4,994	34,537	30,308	5,229	1,541	895	2,630	12,045
2nd Quarter	128,478	86,378	42,100	31,192	8,140	31,193	31,204	5,161	1,501	907	3,255	15,925
1st Quarter	127,779	76,212	51,567	26,439	5,469	40,268	32,040	4,906	1,365	870	2,948	13,474
1989												
4th Quarter	125,939	68,315	57,624	23,065	4,711	47,544	29,106	4,900	1,420	861	2,461	11,871
3rd Quarter	111,475	68,200	43,275	22,983	5,089	32,998	29,253	4,945	1,427	837	2,504	11,439
2nd Quarter	125,564	84,259	41,305	30,143	9,275	28,647	32,109	4,940	1,403	891	3,142	15,014
1st Quarter	118,904	71,862	47,042	25,352	6,094	36,748	28,675	4,355	1,255	829	2,806	12,790
1988												
4th Quarter	117,868	65,812	52,056	21,834	5,536	42,349	27,886	4,586	1,264	856	2,304	11,253
3rd Quarter	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838
2nd Quarter	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562
1st Quarter	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
1987												
4th Quarter	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702
3rd Quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060
2nd Quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1st Quarter	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
12 Month Ending												
December 1993	(NA)	(NA)	233,350	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
September 1993	593,015	356,348	236,667	122,611	25,891	186,755	140,662	24,554	6,481	3,823	14,696	67,542
June 1993	583,986	351,827	232,159	120,011	25,095	183,147	138,924	24,357	6,377	3,837	14,595	67,643
March 1993	577,908	346,445	231,463	120,421	24,415	183,214	136,978	23,916	6,195	3,857	14,136	64,776
December 1992	569,031	340,301	228,730	118,182	24,129	180,820	135,038	23,634	6,174	3,796	12,625	64,633
September 1992	553,806	334,650	219,156	115,955	23,791	173,530	131,932	23,276	6,163	3,827	12,377	62,955
June 1992	546,322	328,534	217,788	114,048	23,778	174,009	127,859	22,771	6,172	3,817	12,356	61,512
March 1992	535,584	322,335	213,249	111,254	23,421	170,849	125,336	22,428	6,265	3,787	12,177	60,067
December 1991	530,774	318,391	212,383	110,535	22,926	170,719	123,799	21,907	6,211	3,749	11,955	58,973
September 1991	522,102	313,470	208,632	108,504	22,699	167,346	121,871	21,568	6,196	3,713	11,848	58,357
June 1991	515,850	310,137	205,713	107,595	22,604	163,730	123,013	21,197	6,146	3,683	11,619	56,263
March 1991	510,912	308,024	202,888	107,283	22,487	161,144	122,435	20,851	6,044	3,619	11,585	55,464
December 1990	507,679	307,121	200,558	106,422	23,002	158,384	123,296	20,666	6,007	3,582	11,418	54,902
September 1990	498,782	302,379	196,403	105,103	23,314	153,542	122,658	20,196	5,827	3,533	11,294	53,315
June 1990	493,671	299,105	194,566	103,679	23,409	152,003	121,603	19,912	5,713	3,475	11,168	52,709
March 1990	490,757	296,986	193,771	102,630	24,544	149,457	122,508	19,691	5,615	3,459	11,055	51,798
December 1989	481,882	292,636	189,246	101,543	25,169	145,937	119,143	19,140	5,505	3,418	10,913	51,114
September 1989	473,811	290,133	183,678	100,312	25,994	140,742	117,923	18,826	5,349	3,413	10,756	50,496
June 1989	463,529	284,614	178,915	97,929	25,916	136,567	115,506	18,529	5,151	3,384	10,652	49,895
March 1989	449,197	275,498	173,699	92,292	25,080	133,819	111,561	18,162	5,050	3,370	10,420	49,443
December 1988	439,703	269,583	170,120	90,015	24,686	130,082	109,459	18,041	5,001	3,368	10,246	48,805
September 1988	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254
June 1988	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476
March 1988	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1989-90. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of Sources of Data and Limitations.

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters. Data for State governments for fourth quarter of 1993 were not available for five states. See table 5.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1993 and Prior Periods

(In millions dollars)

Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending December			Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending December		
		1993	1992	Percent change			1993	1992	Percent change
ALABAMA					GEORGIA				
Jefferson County	651,525	240.2	220.5	8.9	Cobb County	447,745	312.5	283.0	10.4
Mobile County	378,643	91.6	73.4	24.7	De Kalb County	545,837	440.2	433.8	1.5
ARIZONA					Fulton County	648,951	890.1	849.5	4.8
Maricopa County	2,122,101	1,814.3	1,681.4	7.9	HAWAII				
Pima County	666,880	448.2	434.6	3.2	Honolulu City and County	836,231	442.2	410.4	7.7
ARKANSAS					ILLINOIS				
Pulaski County	349,660	147.3	141.9	3.8	Cook County	5,105,067	5,481.9	5,080.9	7.9
CALIFORNIA					Du Page County	781,666	1,073.6	1,024.6	4.8
Alameda County	1,279,182	841.7	801.1	5.1	Kane County	317,471	304.0	279.0	8.9
Contra Costa County	803,732	804.7	761.8	5.6	Lake County	516,418	718.3	675.2	6.4
Fresno County	667,490	332.1	319.0	4.1	St. Clair County	262,852	111.3	109.2	1.9
Kern County	543,477	447.1	424.1	5.4	Will County	357,313	354.3	331.7	6.8
Los Angeles County ²	8,863,164	5,974.7	8,261.9	-27.7	Winnebago County	252,913	181.0	166.8	8.4
Monterey County	355,660	208.3	197.0	5.7	INDIANA				
Orange County	2,410,556	2,145.3	2,117.5	1.3	Allen County	300,836	208.3	203.0	2.6
Riverside County	1,170,413	490.0	456.6	7.3	Lake County	475,594	424.1	402.5	5.4
Sacramento County	1,041,219	614.4	596.2	3.0	Marion County	797,159	218.6	192.8	13.4
San Diego County	2,498,016	1,737.0	1,632.1	6.4	IOWA				
San Francisco City/Co.	723,959	666.8	628.1	6.2	Polk County	327,140	329.5	307.6	7.1
San Joaquin County	480,628	273.3	259.5	5.3	KANSAS				
San Mateo County	649,623	603.6	605.5	-	Johnson County	355,054	446.8	395.6	12.9
Santa Barbara County	369,608	260.6	237.8	9.5	Sedgwick County	403,662	317.0	(NA)	(NA)
Santa Clara County	1,497,577	1,349.3	1,317.0	2.5	KENTUCKY				
Solano County	340,421	228.2	211.6	7.9	Jefferson County	664,937	291.7	268.4	8.7
Sonoma County	388,222	338.4	284.8	18.8	LOUISIANA				
Stanislaus County	370,522	184.2	180.0	2.3	East Baton Rouge Parish	380,105	95.8	101.8	-6.0
Tulare County	311,921	121.0	121.9	-1.0	Jefferson Parish	448,306	128.5	155.2	-17.2
Ventura County	669,016	536.7	482.9	11.1	Orleans Parish	496,938	229.7	238.9	-3.9
COLORADO					MARYLAND				
Adams County	265,038	180.1	174.7	3.0	Anne Arundel County	427,239	322.1	285.7	12.7
Arapahoe County	391,511	338.1	329.0	2.7	Baltimore County	692,134	458.4	438.6	4.5
Denver City and County	467,610	313.1	(NA)	(NA)	Baltimore City Area	736,014	462.4	454.5	1.7
El Paso County	397,014	384.3	207.0	85.5	Montgomery County	757,027	778.8	790.2	-1.5
Jefferson County	438,430	309.2	279.5	9.8	Prince George's County	729,268	556.3	543.7	2.3
CONNECTICUT					MASSACHUSETTS				
Fairfield County	827,645	1,385.8	1,314.0	5.5	Bristol County	506,325	293.5	293.4	-0.4
Hartford County	851,783	1,114.4	1,115.9	-1.0	Essex County	670,080	578.8	581.1	-0.4
New Haven County	804,219	964.3	911.4	5.8	Hampden County	456,310	285.6	310.5	-8.0
New London County	254,957	305.7	338.9	-9.8	Middlesex County	1,398,468	1,527.7	1,344.8	13.6
DELAWARE					Norfolk County	616,087	652.0	623.2	4.6
New Castle County	441,946	199.2	170.7	16.7	Plymouth County	435,276	509.1	357.9	42.2
DISTRICT OF COLUMBIA					Suffolk County	663,906	746.9	687.0	8.7
Washington	606,900	789.6	917.8	-14.0	Worcester County	709,705	441.6	408.5	8.1
FLORIDA					MICHIGAN				
Brevard County	398,978	255.1	253.1	1.0	Genesee County	430,459	380.2	385.9	-1.5
Broward County	1,255,488	1,429.4	(NA)	(NA)	Ingham County	281,912	175.7	203.1	-13.5
Dade County	1,937,094	1,677.5	1,615.9	3.8	Kent County	500,631	508.9	472.7	7.7
Duval County	672,971	(NA)	508.6	(NA)	Macomb County	717,400	746.0	750.6	-0.6
Escambia County	262,798	101.6	82.2	23.6	Oakland County	1,083,592	1,642.4	1,569.0	4.7
Hillsborough County	834,054	649.5	633.9	2.4	Washtenaw County	282,937	313.1	254.0	23.3
Lee County	335,113	376.8	379.5	-1.0	Wayne County	2,111,687	2,231.7	2,119.1	5.32
Orange County	677,491	760.5	710.9	7.0	MINNESOTA				
Palm Beach County	863,518	1,314.2	1,356.6	-1.1	Dakota County	275,227	288.1	271.6	6.0
Pinellas County	851,659	649.9	663.3	-2.0	Hennepin County	1,032,431	1,449.0	1,416.0	2.3
Polk County	405,382	218.3	205.6	6.2	Ramsey County	485,765	477.3	489.2	-2.5
Sarasota County	277,776	281.0	270.8	3.8					
Volusia County	370,712	285.1	272.2	4.8					

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1993 and Prior Periods—Continued

(In millions dollars)

Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending December			Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending December		
		1993	1992	Percent change			1993	1992	Percent change
MISSISSIPPI					Stark County	367,585	191.4	164.8	16.1
Hinds County	254,441	140.0	132.9	5.3	Summit County	514,990	349.0	338.4	3.1
MISSOURI					OKLAHOMA				
Jackson County	633,232	517.5	527.0	-1.8	Oklahoma County	599,611	201.6	218.4	-7.7
St. Louis County	993,529	839.6	837.4	2.0	Tulsa County	503,341	220.7	228.0	-3.2
St. Louis City Area	396,685	186.4	205.1	-9.1	OREGON				
NEBRASKA					Clackamas County	278,850	295.2	300.0	-1.6
Douglas County	416,444	347.5	318.3	9.2	Lane County	282,912	217.8	208.7	4.3
NEVADA					Multnomah County	583,887	610.9	619.8	-1.5
Clark County	741,459	418.7	407.5	2.7	Washington County	311,554	316.3	(NA)	(NA)
NEW HAMPSHIRE					PENNSYLVANIA				
Hillsborough County	336,073	454.1	443.5	2.4	Allegheny County	1,336,449	1,390.9	1,448.2	-4.0
NEW JERSEY					Berks County	336,523	152.1	167.6	-9.3
Bergen County	825,380	1,414.5	1,455.2	-2.8	Bucks County	541,174	421.9	370.8	13.7
Burlington County	395,066	471.0	439.6	7.1	Chester County	376,396	140.5	143.8	-2.3
Camden County	502,824	539.6	532.4	1.3	Delaware County	547,651	265.0	237.9	11.4
Essex County	778,206	1,008.6	950.1	6.1	Erie County	275,572	162.8	202.5	-19.5
Hudson County	553,099	620.9	605.6	2.5	Lancaster County	422,822	79.4	79.5	-0.2
Mercer County	325,824	442.4	400.8	10.4	Lehigh County	291,130	124.4	178.4	-30.2
Middlesex County	671,780	958.6	879.9	8.9	Luzerne County	328,149	149.9	163.7	-8.4
Monmouth County	553,124	813.5	770.1	5.6	Montgomery County	678,111	514.9	588.4	-12.5
Morris County	421,353	743.1	716.3	3.7	Philadelphia County	1,585,577	752.3	746.5	0.8
Ocean County	433,203	536.5	609.3	-12.0	Westmoreland County	370,321	165.4	194.0	-14.8
Passaic County	453,060	536.6	552.0	-3.0	York County	339,574	137.7	181.6	-24.1
Union County	493,819	720.1	664.9	8.3	RHODE ISLAND				
NEW MEXICO					Providence County	596,270	505.6	517.5	-2.3
Bernalillo County	480,577	185.9	167.0	11.2	SOUTH CAROLINA				
NEW YORK					Charleston County	295,039	181.5	172.9	4.9
Albany County	292,594	245.8	272.9	-9.9	Greenville County	320,167	250.5	(NA)	(NA)
Dutchess County	259,462	388.4	317.4	22.4	Richland County	285,720	(NA)	(NA)	(NA)
Erie County	968,532	1,089.1	993.3	9.6	TENNESSEE				
Monroe County	713,968	776.1	(NA)	(NA)	Davidson County	510,784	321.7	255.0	26.1
Nassau County	1,287,348	2,585.5	2,369.8	9.1	Hamilton County	285,536	148.8	146.8	1.4
New York City Area	7,322,564	7,749.6	7,879.3	-1.6	Knox County	335,749	142.8	173.0	-17.5
Oneida County	250,836	206.6	193.3	6.8	Shelby County	826,330	483.2	405.8	19.0
Onondaga County	468,973	516.6	511.6	1.0	TEXAS				
Orange County	307,647	340.3	342.1	-0.5	Bexar County	1,185,394	816.8	656.9	24.3
Rockland County	265,475	473.8	422.3	12.2	Cameron County	260,120	73.2	73.7	-0.8
Suffolk County	1,321,864	2,459.1	2,166.4	13.5	Dallas County	1,852,810	1,886.5	1,753.2	7.6
Westchester County	874,866	1,678.5	1,551.8	8.2	El Paso County	591,610	324.8	296.7	9.4
NORTH CAROLINA					Harris County	2,818,199	2,291.6	2,182.4	5.0
Cumberland County	274,566	87.9	81.2	8.1	Hidalgo County	383,545	137.1	123.8	10.6
Forsyth County	265,878	165.6	161.1	2.8	Nueces County	291,145	243.2	199.0	22.2
Guilford County	347,420	227.5	216.5	5.1	Tarrant County	1,170,103	865.4	1,032.0	-16.1
Mecklenburg County	511,433	423.9	450.0	-5.8	Travis County	576,407	588.3	494.4	19.0
Wake County	423,380	316.2	308.4	2.5	UTAH				
OHIO					Salt Lake County	725,956	430.0	400.4	7.4
Butler County	291,479	183.9	159.5	15.3	Utah County	263,590	19.1	11.9	33.6
Cuyahoga County	1,412,140	1,185.5	1,151.7	2.9	VIRGINIA				
Franklin County	961,437	945.6	908.5	4.1	Fairfax County	818,584	954.0	992.1	-3.8
Hamilton County	866,228	702.0	555.9	26.3	Norfolk City Area	261,229	145.9	126.6	15.2
Lorain County	271,126	157.3	147.4	6.7	Virginia Beach City Area	393,069	238.2	236.4	0.8
Lucas County	462,361	281.6	325.6	-13.5					
Mahoning County	264,806	122.0	121.5	0.3					
Montgomery County	573,809	382.4	360.1	6.2					

Table 4. **Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1993 and Prior Periods—Continued**

(In millions dollars)

Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending December			Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending December		
		1993	1992	Percent change			1993	1992	Percent change
WASHINGTON					WISCONSIN				
King County	1,507,319	1,373.6	1,289.3	6.5	Dane County	367,085	404.1	368.7	9.6
Pierce County	586,203	373.1	321.6	16.0	Milwaukee County	959,275	(NA)	953.2	(NA)
Snohomish County	465,642	343.2	295.8	16.0	Waukesha County	304,715	(NA)	406.7	(NA)
Spokane County	361,364	185.3	166.7	11.2					

NA Not available.

¹Population data are from the 1990 Current Population Report.

²Reflects change in collection cycle.

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 5. Collections of Selected State Taxes: December 1993 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4rd quarter 1993 (thousand dollars)	12-month periods			4th quarter 1993 (thousand dollars)	12-month periods		
		Year ending December 1993 (thousand dollars)	Percent change from—			Year ending December 1993 (thousand dollars)	Percent change from—	
			Year ending September 1993	Year ending December 1992			Year ending September 1993	Year ending December 1992
United States ²	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Alabama	1,164,828	4,631,460	-0.2	3.5	314,690	1,206,064	1.3	7
Alaska	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	1,339,293	5,455,225	0.6	8.3	596,969	2,345,936	2.0	7.8
Arkansas	690,396	2,997,907	0.5	8.0	290,022	1,146,057	0.7	5.4
California	11,282,256	48,590,818	-0.5	1.8	3,833,134	16,150,515	-2.5	1.3
Colorado	1,014,404	3,898,915	3.4	8.2	273,686	1,054,567	3.6	11.8
Connecticut	1,551,379	6,493,102	1.6	3.9	540,238	2,091,318	1.8	5.1
Delaware	311,498	1,355,720	1.8	-0.9	(X)	(X)	.	.
Florida	4,074,051	14,853,205	0.8	-2.7	2,431,356	7,612,884	0.9	-15.2
Georgia	2,141,295	8,450,877	2.2	11.6	826,481	3,149,155	3.2	11.6
Hawaii	669,939	2,780,714	-	1.0	315,898	1,308,797	-0.1	0.7
Idaho	417,648	1,476,381	4.7	13.1	134,494	510,607	2.6	14.4
Illinois	3,471,826	14,499,367	1.2	5.6	1,213,537	4,502,310	2.0	6.3
Indiana	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	8.7
Iowa	995,889	4,567,103	1.7	22.4	351,983	1,335,992	2.5	19.3
Kansas	870,682	3,530,511	1.9	17.1	333,263	1,245,865	2.2	15.7
Kentucky	1,322,177	5,793,004	2.1	16.0	389,693	1,672,732	4.3	19.8
Louisiana	1,114,941	4,579,614	-	1.1	422,021	1,565,231	-0.1	2.1
Maine	408,980	1,744,484	-0.8	0.6	158,647	623,757	-0.2	1.7
Maryland	1,586,144	7,412,028	-0.8	8.5	388,087	1,594,987	-1.1	-1.2
Massachusetts	2,508,920	10,771,498	1.6	7.1	618,800	2,237,794	3.7	9.5
Michigan	2,857,062	12,122,489	1.5	9.5	814,307	3,536,185	3.4	14.6
Minnesota	2,114,823	8,447,742	0.8	8.6	621,821	2,454,734	1.2	7.8
Mississippi	745,563	3,000,902	2.9	14.0	342,465	1,324,152	2.9	11.6
Missouri	1,387,541	5,655,241	1.9	7.6	546,165	2,096,963	2.4	7.0
Montana	262,250	1,021,387	2.7	10.8	(X)	(X)	(X)	(X)
Nebraska	487,271	2,063,659	1.6	7.0	187,634	700,758	1.2	4.2
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	279,972	818,223	-23.4	-47.8	(X)	(X)	.	.
New Jersey	2,724,763	12,863,548	-1.6	3.4	979,348	3,714,232	1.3	-2.8
New Mexico	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York	8,275,381	31,528,418	1.1	-8.3	1,645,786	6,368,756	-0.7	2.3
North Carolina	2,527,175	10,047,866	1.5	6.6	659,481	2,461,825	2.3	7.5
North Dakota	174,766	821,468	2.3	11.3	66,443	256,633	0.6	4.4
Ohio	3,194,975	13,535,239	1.9	9.5	1,103,550	4,272,651	3.0	10.4
Oklahoma	979,693	4,167,643	0.5	6.6	269,313	1,049,175	1.6	6.4
Oregon	898,545	3,895,560	0.5	8.0	(X)	(X)	(X)	(X)
Pennsylvania	3,562,630	16,782,589	0.3	1.0	1,269,084	4,976,839	1.3	4.6
Rhode Island	306,733	1,409,744	1.0	8.0	106,621	419,141	1.2	4.0
South Carolina	1,110,722	4,184,648	1.1	5.1	343,370	1,536,056	-1.1	4.6
South Dakota	180,038	598,825	10.6	13.8	76,400	284,400	3.4	10.3
Tennessee	1,328,654	5,618,050	1.7	12.2	735,822	2,837,708	2.2	7.4
Texas	6,083,362	20,026,215	10.0	13.1	3,318,586	10,286,044	11.5	17.3
Utah	600,369	2,402,536	3.5	16.1	249,630	1,034,841	2.7	22.6
Vermont	199,295	801,347	0.6	1.4	41,069	155,971	-0.6	-2.1
Virginia	1,926,721	7,826,565	-0.9	4.7	429,848	1,712,463	1.0	6.0
Washington	2,348,675	8,500,240	0.2	-4.0	1,439,166	5,009,750	2.3	-3.5
West Virginia	622,429	2,425,817	2.2	0.5	183,705	728,847	-3.9	-14.3
Wisconsin	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	197,825	628,685	4.8	-9.0	61,210	183,157	3.8	-8.4
Exhibit: Dist. of Columbia.	387,227	2,416,264	0.6	.	118,545	455,927	1.8	2.2

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1993 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	4th quarter 1993 (thousand dollars)	12-month periods			4th quarter 1993 (thousand dollars)	12-month periods		
		Year ending December 1993 (thousand dollars)	Percent change from—			Year ending December 1993 (thousand dollars)	Percent change from—	
			Year ending September 1993	Year ending December 1992			Year ending September 1993	Year ending December 1992
United States ²	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Alabama	108,196	433,786	-0.4	18.8	17,418	67,599	-	-0.6
Alaska	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	99,224	404,832	1.6	7.3	14,041	53,707	0.1	1.1
Arkansas	76,303	322,944	0.3	5.1	22,229	88,181	5.6	30.7
California	649,544	2,605,201	1.6	8.4	178,429	709,628	-	5.7
Colorado	114,529	395,477	5.4	7.8	15,436	61,911	-1.3	2.7
Connecticut	108,805	415,539	3.1	10.2	29,124	117,443	-1.5	-3.5
Delaware	21,364	79,618	3.2	6.9	5,211	20,151	1.3	1.5
Florida	296,496	1,185,278	0.5	1.1	105,427	442,251	-1.8	2.5
Georgia	117,073	473,342	0.2	3.9	22,035	84,915	2.1	5
Hawaii	18,578	73,627	-0.4	-1.1	6,295	30,576	-5.8	8.7
Idaho	41,645	149,066	2.9	6.2	4,641	18,528	-5.4	-15.2
Illinois	272,436	1,075,228	0.1	2.6	90,191	343,150	2.7	21.7
Indiana	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Iowa	90,594	339,982	-0.1	1.8	22,701	93,794	-2.1	-3.4
Kansas	68,971	271,897	-1.8	4.4	13,760	53,180	-0.7	-1.5
Kentucky	93,128	367,100	1.8	3.4	3,314	13,666	5.1	3.9
Louisiana	116,185	473,813	-0.8	2.8	20,565	83,670	-1.6	-3.2
Maine	37,719	147,079	0.3	1.0	10,417	46,427	-3.2	-8.0
Maryland	146,125	533,918	1.6	2.8	34,996	122,719	-1.6	-3.4
Massachusetts	148,826	559,559	1.1	0.7	58,652	238,351	11.1	71.7
Michigan	185,576	780,563	1.0	5.8	61,822	257,379	5.6	11.3
Minnesota	121,660	480,057	1.0	2.3	45,225	157,845	-3.4	-1.8
Mississippi	79,996	326,701	1.3	3.9	13,672	53,174	-	1.3
Missouri	119,941	451,026	0.8	8.9	26,315	87,004	8.7	10.5
Montana	37,497	132,696	13.7	31.5	3,244	14,155	-	7.1
Nebraska	63,565	243,814	1.4	7.5	10,778	41,946	1.1	9.2
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	25,635	97,369	0.1	4.3	10,675	42,901	2.4	13.5
New Jersey	103,862	411,459	-2.0	-0.9	63,979	251,102	-0.6	-3.5
New Mexico	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York	124,872	498,608	-5.2	-5.0	193,660	651,295	7.9	12.9
North Carolina	223,674	886,446	0.5	1.9	10,320	40,100	-6.4	-8.4
North Dakota	15,567	74,608	-6.4	-5.9	6,037	20,762	10.3	38.6
Ohio	254,468	1,105,738	-3.7	-2.1	70,098	287,223	6.4	31.4
Oklahoma	90,900	361,687	0.5	2.8	17,610	72,756	1.0	5.7
Oregon	87,789	335,360	4.2	9.8	25,360	88,813	2.7	1.1
Pennsylvania	157,088	718,388	-4.9	3.0	75,053	306,874	-4.4	-10.8
Rhode Island	11,066	70,292	-18.0	-29.2	10,343	38,441	3.2	10.9
South Carolina	74,421	281,165	-3.7	-6.3	7,267	26,038	-1.8	-9.6
South Dakota	33,200	91,600	48.7	59.1	3,600	13,060	3.2	5.2
Tennessee	167,668	662,266	1.5	0.3	20,433	79,326	0.9	0.3
Texas	718,982	2,295,022	9.8	10.0	195,178	608,940	2.8	-2.0
Utah	54,504	197,387	2.1	21.3	7,271	26,803	2.1	3.2
Vermont	14,276	56,502	-0.5	2.3	3,544	13,895	0.1	-0.6
Virginia	167,123	657,859	0.3	2.6	3,680	14,555	-2.6	-3.9
Washington	156,569	611,458	0.8	-2.2	51,298	168,752	14.4	13.6
West Virginia	39,230	215,957	-6.9	0.8	8,184	32,517	-0.4	-0.6
Wisconsin	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	9,467	27,332	-6.1	-30.3	1,410	4,321	3.2	-23.5
Exhibit: Dist. of Columbia....	9,419	35,854	10.1	37.5	3,930	20,903	-0.3	25.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1993 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	4th quarter 1993 (thousand dollars)	12-month periods			4th quarter 1993 (thousand dollars)	12-month periods		
		Year ending December 1993 (thousand dollars)	Percent change from—			Year ending December 1993 (thousand dollars)	Percent change from—	
			Year ending September 1993	Year ending December 1992			Year ending September 1993	Year ending December 1992
United States ²	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Alabama	30,865	110,425	0.4	-0.8	338,264	1,347,570	1.1	7.7
Alaska	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Arizona	11,086	41,250	1.2	-0.5	332,875	1,401,391	-0.9	7.7
Arkansas	6,470	25,580	0.3	0.9	199,281	935,654	-1.1	8.1
California	70,849	283,817	-1.6	-4.6	4,075,362	17,513,252	0.4	0.5
Colorado	5,850	22,303	3.3	2.5	482,150	1,849,990	2.7	6.2
Connecticut	10,642	41,384	-4.1	-8.6	532,169	2,260,945	2.2	5.7
Delaware	4,045	12,172	8.3	11.1	131,895	517,104	1.8	1.9
Florida	127,716	536,520	9.0	16.8	(X)	(X)	(X)	(X)
Georgia	36,629	120,248	15.0	13	889,117	3,515,866	1.7	12.5
Hawaii	9,768	38,286	-1.6	-6.6	242,874	951,426	1.0	3.2
Idaho	1,095	4,649	-3.7	-47.3	137,859	437,551	2.7	1.8
Illinois	15,703	60,181	0.2	1.8	1,123,551	4,911,031	0.8	3.9
Indiana	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Iowa	2,955	12,392	-0.5	-1.8	373,981	2,024,590	1.2	38.9
Kansas	14,554	49,639	-2.8	-0.4	251,753	1,195,475	2.1	34.2
Kentucky	13,927	56,249	-	2.0	422,768	1,778,292	1.5	6.7
Louisiana	12,914	48,389	1.1	-25.4	230,515	961,492	2.5	8.2
Maine	7,453	33,078	-6.5	-10.2	140,675	621,445	-0.6	4.5
Maryland	6,308	24,883	-0.6	0.3	646,051	3,472,116	-2.0	18.1
Massachusetts	15,301	61,445	-2.2	-2.5	1,320,936	5,521,388	0.9	3.3
Michigan	15,698	110,314	1.5	4.2	1,064,106	4,137,855	1.7	9.1
Minnesota	13,673	54,564	0.6	1.1	852,398	3,466,207	3.0	9.7
Mississippi	8,487	35,582	1.0	3.0	151,947	606,043	3.3	16.9
Missouri	6,455	23,323	0.1	-1.3	494,647	2,066,624	1.4	8.4
Montana	4,541	15,406	5.7	10.7	80,599	371,090	0.6	16.4
Nebraska	3,864	15,600	0.2	-1.1	157,905	706,923	0.9	4.4
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	2,564	11,025	-0.3	1.5	6,442	35,296	-0.8	-0.3
New Jersey	29,489	80,166	5.5	-4.0	954,937	4,120,805	-6.5	-4.6
New Mexico	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York	58,323	226,728	-1.8	1.0	4,031,692	15,169,806	1.5	-10.0
North Carolina	38,936	157,226	0.1	0.7	1,073,350	4,143,026	1.8	8.4
North Dakota	1,414	5,273	1.1	-0.2	21,361	161,389	1.5	13.2
Ohio	21,272	76,293	6.6	19.8	1,123,551	4,869,253	1.0	7.1
Oklahoma	15,047	56,548	2.1	-0.2	301,773	1,327,036	1.1	5.4
Oregon	2,588	29,640	3.4	201.3	571,571	2,452,817	0.9	5.6
Pennsylvania	32,564	150,506	-0.4	5.1	1,010,674	4,729,132	1.1	-0.7
Rhode Island	2,198	8,776	-2.7	-2.0	143,692	518,969	3.0	6.5
South Carolina	26,940	110,094	-1.0	-1.8	499,415	1,546,492	4.5	9.7
South Dakota	2,500	9,080	1.1	2.8	(X)	(X)	(X)	(X)
Tennessee	16,029	62,837	0.6	-	3,614	94,243	-0.8	1.6
Texas	141,444	431,245	11.3	10.2	(X)	(X)	(X)	(X)
Utah	4,535	18,289	0.5	28.2	207,602	868,944	1.8	7.6
Vermont	3,079	13,334	-3.2	-3.4	73,502	292,861	0.7	3.3
Virginia	22,641	96,470	-0.6	-0.8	949,973	3,698,081	-2.1	2.3
Washington	31,883	113,112	2.2	-5.8	(X)	(X)	(X)	(X)
West Virginia	1,970	7,877	4.1	-4.5	143,980	482,820	0.9	-23.2
Wisconsin	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	281	898	-4	-15.6	(X)	(X)	(X)	(X)
Exhibit: Dist. of Columbia....	1,274	5,189	-2.1	-12.7	137,243	623,270	-0.2	0.4

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1993 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1993 (thousand dollars)	12-month periods			4th quarter 1993 (thousand dollars)	12-month periods		
		Year ending December 1993 (thousand dollars)	Percent change from—			Year ending December 1993 (thousand dollars)	Percent change from—	
			Year ending September 1993	Year ending December 1992			Year ending September 1993	Year ending December 1992
United States ²	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Alabama	39,194	203,034	7.1	18.6	66,910	164,255	1.4	16.4
Alaska	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	45,183	266,071	0.9	18.9	50,440	234,386	2.9	15.0
Arkansas	15,321	171,675	-1.5	29.2	18,507	93,855	5.0	4.2
California	975,923	4,968,882	2.8	10.8	353,662	1,522,309	1.6	1.5
Colorado	23,205	142,773	13.0	18.7	25,083	122,916	1.4	8.3
Connecticut	118,494	629,314	6.3	15.6	34,228	171,838	-1.7	-5.7
Delaware	25,224	118,933	3.5	-7.6	4,953	21,318	0.8	45.0
Florida	163,354	797,428	2.8	13.6	213,156	722,178	-4.4	13.5
Georgia	104,793	476,104	4.3	7.7	22,719	211,552	6.4	85.3
Hawaii	-5,283	51,369	-14.7	-21.7	13,131	56,754	-1.6	2.2
Idaho	27,205	89,584	10.8	26.0	15,814	60,555	-1.5	-3.5
Illinois	184,485	1,142,690	-0.8	12.7	141,793	688,446	0.7	3.1
Indiana	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Iowa	46,976	176,741	7.1	6.4	49,222	253,452	-0.5	2.0
Kansas	63,541	224,818	10.9	8.2	22,953	118,835	-1.9	-0.4
Kentucky	55,180	256,790	6.5	1.8	15,197	101,087	-13.6	-32.4
Louisiana	49,322	261,434	8.1	24.4	9,546	59,148	-8.6	-24.9
Maine	15,250	74,881	3.3	-5.6	14,191	60,422	0.7	5.6
Maryland	70,838	249,304	21.7	24.0	31,535	174,568	-5.2	-11.6
Massachusetts	141,780	1,018,161	1.3	23.0	48,104	341,328	-1.8	11.6
Michigan	448,073	1,828,447	2.4	13.7	98,814	549,598	0.2	2.2
Minnesota	104,761	509,987	-17.9	11.6	117,084	463,859	2.3	5.5
Mississippi	34,933	153,629	1.8	-5.0	25,096	114,296	-0.3	28.2
Missouri	47,122	208,463	8.7	6.0	41,113	223,582	-0.3	2.6
Montana	16,269	77,569	-13.2	-6.7	8,977	47,558	0.6	16.0
Nebraska	22,969	112,178	8.5	12.8	12,904	67,994	4.9	13.9
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	20,801	137,359	-1	29.3	14,902	64,649	-6.2	12.6
New Jersey	189,974	944,742	-0.5	8.8	84,675	338,341	-	-3.4
New Mexico	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York	732,341	2,723,613	5.0	-3.7	171,500	678,100	2.7	1.6
North Carolina	146,125	707,512	-1.8	3.8	67,046	347,905	0.8	14.1
North Dakota	11,492	74,194	13.6	84.1	12,658	46,236	12.9	18.5
Ohio	26,647	752,948	4.2	19.0	89,792	475,862	2.8	6.9
Oklahoma	12,243	148,754	5.3	6.5	110,400	401,897	2.0	43.1
Oregon	56,825	229,221	7.3	27.5	50,492	240,208	-7.9	-12.7
Pennsylvania	289,612	1,465,282	-1.2	-3.3	107,263	513,289	0.7	0.9
Rhode Island	4,600	75,632	5.4	51.0	11,576	43,832	3.2	-21.1
South Carolina	47,130	186,539	0.5	17.4	-	53,242	-24.6	-41.8
South Dakota	7,500	31,960	8.9	-5.8	11,540	47,790	2.8	4.7
Tennessee	76,481	396,436	5.3	-3.7	32,234	189,242	2.1	8.3
Texas	(X)	(X)	(X)	(X)	254,176	860,632	8.7	11.1
Utah	36,331	103,398	18.6	32.6	10,922	33,406	6.2	-11.4
Vermont	11,643	37,510	18.2	16.4	8,602	43,631	-1.9	-4.0
Virginia	54,453	379,830	-12.3	13.3	54,774	295,004	-1.3	4.3
Washington	(X)	(X)	(X)	(X)	54,039	175,716	-21.9	-35.8
West Virginia	105,455	266,712	41.5	59.4	15,025	84,994	0.3	2.8
Wisconsin	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	(X)	(X)	(X)	(X)	5,200	34,491	2.2	-14.1
Exhibit: Dist. of Columbia....	30,378	123,327	-	-	3,727	18,200	-7.1	-13.6

-Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Reflects increase in property tax collections due to recent legislative and accounting changes.⁴Includes taxes collected for the five dependent transportation districts.⁵Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Motor fuel sales tax. Tax rate increased from 11 to 16 cents per gallon effective June 1, 1992. Combined with the two cents per gallon State inspection fee, the total tax is 18 cents per gallon.

Motor vehicle and operators' license tax. Motor carrier fees increased effective August 8, 1991.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1991.

Motor fuel sales tax. Rate increased from 13.5 to 18.5 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate decreased from 34.5 to 31.5 cents per pack effective July 1, 1993.

Corporation net income tax. Tax rates increased for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. Weight-distance truck tax repealed and replaced by a flat-rate registration fee effective March 1, 1991.

CALIFORNIA

General sales and gross receipts tax. Tax rate decreased from 5 to 4.75 percent effective January 1, 1991, and then increased to 6 percent effective July 15, 1991.

Motor fuel sales tax. Tax rate increased from 14 to 15 cents per gallon, effective January 1, 1991, and from 15 to 16 cents per gallon effective January 1, 1992.

Alcoholic beverage sales tax. Surtax imposed effective July 15, 1991.

Motor vehicle and operators' license tax. Various drivers' license fees increased effective January 1, 1992.

COLORADO

Motor fuels sales tax. Tax rate increased from 20 to 22 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990, and increased again effective July 1, 1991.

CONNECTICUT

General sales and gross receipts tax. Tax rate decreased from 8 to 6 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate increased from 22 to 23 cents per gallon July 1, 1991, 23 to 25 cents per gallon September 1, 1991, and from 25 to 26 cents per gallon January 1, 1992.

Tobacco product sales tax. Tax rate increased from 40 to 45 cents per pack effective October 1, 1991.

Individual income tax. Capital gains and dividends tax being phased out, with tax years beginning on or after January 1, 1991. A new tax is imposed at the rate of 1.5 percent of taxable income effective for tax years beginning on or after January 1, 1991.

Corporation net income tax. Surtax reduced from 20 to 10 percent for tax years beginning on or after January 1, 1992 and prior to January 1, 1993.

DELAWARE

Motor fuel sales tax. Tax rate increased from 16 to 19 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 19 to 24 cents per pack effective January 1, 1991.

Motor vehicle and operators' license tax. Various motor vehicle registration fees increased effective October 1, 1991.

FLORIDA

Motor fuel sales tax. Tax rate increased from 7.2 to 7.6 cents per gallon for 1992.

Tobacco product sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Various motor vehicle fee increases were effective July 1, 1991.

HAWAII

Motor fuel sales tax. Tax rate increased from 11 to 16 cents per gallon effective July 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective October 1, 1991.

IDAHO

Motor fuel sales tax. Tax rate increased from 18 to 21 cents per gallon effective April 1, 1991.

Corporation net income tax. Basis of tax revised effective January 1, 1991.

ILLINOIS

Motor fuel sales tax. Tax rate increased from 16 to 19 cents effective January 1, 1990.

IOWA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1992.

Tobacco product sales tax. Tax rate increased from 31 to 36 cents per pack effective June 1, 1991.

Motor vehicle and operators' license tax. Surcharge imposed on motor vehicle titling fees effective June 1, 1991.

KANSAS

General sales and gross receipts tax. Tax rate increased from 4.25 to 4.9 percent effective June 1, 1992.

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective July 1, 1991.

Corporation net income tax. Tax reduced from 4.5 to 4 percent for tax years after 1991.

KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of July 1, 1993, was 15 cents per gallon.

LOUISIANA

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Commercial motor vehicle inspection fees increased effective September 6, 1991.

MAINE

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective August 1, 1991.

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 17, 1991.

Tobacco product sales tax. Tax rate increased from 33 to 37 cents per pack effective July 1, 1991.

Alcoholic beverage sales tax. Additional taxes imposed effective July 17, 1991.

Individual income tax. Surtax imposed effective for tax years beginning in 1991.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Commercial vehicle registration fees increased effective October 9, 1991.

MARYLAND

Motor fuel sales tax. Gasoline tax rate increased from 18.5 to 23.5 cents per gallon effective May 1, 1992.

Tobacco product sales tax. Tax rate increased from 16 to 36 cents per pack effective May 1, 1992.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective July 15, 1991. Additional fee increases were effective August 1, 1991. Operators' license fees increased effective July 15, 1991.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 21 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Tax rate was 6 percent as of July 1, 1993.

Tobacco product sales tax. Tax rate was 48 cents per pack as of July 1, 1993.

Individual income tax. Some tax rates increased effective beginning with the 1991 tax year.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective June 1, 1992.

MISSOURI

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective April 1, 1992.

Motor vehicle and operators' license tax. Certificate of title fees increased effective July 1, 1991.

MONTANA

Individual income tax. A 2.3 percent surtax is imposed for the 1992 tax year.

Corporation net income tax. A corporation license surtax is imposed at the rate of 2.3 percent of tax liability for the 1992 tax year.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1991. In addition, some motor vehicle registration fees increased effective October 1, 1991.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of third quarter 1993 was 24.3 cents per gallon.

Individual income tax. A 2 percent depreciation surcharge is imposed for tax years beginning January 1, 1992.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Some motor vehicle registration fees increased effective February 27, 1991. Motor carrier fee raised from \$1 to \$3 effective at the start of the 1992 registration period.

NEVADA

General sales and gross receipts tax. Tax rate increased from 5.75 to 6.5 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate was 22.5 cents per gallon as of July 1, 1993. h1

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective June 16, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective June 9, 1990.

NEW JERSEY

General sales and gross receipts tax. Tax rate was 6 percent as of July 1, 1993.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Tax rate increases effective beginning with the 1991 tax year.

Corporation net income tax. Surtax rate decreased for tax years beginning on or after July 31, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fees imposed effective July 1, 1990.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

NEW YORK

Tobacco product sales tax. Tax rate was 56 cents per pack as of July 1, 1993.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

Motor vehicle and operators' license tax. A 15 percent surtax imposed on motor vehicle registration fees effective August 1, 1991.

NORTH CAROLINA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 16, 1991.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of July 1, 1993 was 22 cents per gallon.

Tobacco product sales tax. Tax rate increased from 2 to 5 cents per pack effective August 1, 1991.

Corporation net income tax. Tax rate increased and surtax imposed effective for tax years beginning after 1990.

NORTH DAKOTA

Tobacco product sales tax. Tax rate was 44 cents per pack as of July 1, 1993.

Motor fuel sales tax. Tax rate was 17 cents as July 1, 1993.

OHIO

Motor fuel sales tax. Tax rate was 22 cents per gallon as of July 1, 1993.

OREGON

Motor fuel sales tax. Tax rate was 24 cents per gallon as of July 1, 1993.

Tobacco product sales tax. Tax rate decreased from 38 to 28 cents per pack as of July 1, 1993.

Motor vehicle and operators' license tax. Automobile registration is required every two years. Motor carrier fees increased effective January 1, 1992.

PENNSYLVANIA

Tobacco product sales tax. Tax rate increased from 18 to 31 cents per pack effective August 19, 1991.

Individual income tax. Tax rate increased and surtax imposed effective July 1, 1991.

Corporation net income tax. Tax rate increased from 8.5 to 12.25 percent effective retroactively to January 1, 1991.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of July 1, 1993, was 28 cents per gallon.

Tobacco product sales tax. Tax rate on smokeless tobacco, cigars, pipes is imposed at 20 percent of the wholesale cost effective July 10, 1992.

Individual income tax. Tax rate increased from 22.96 to 27.5 percent of Federal tax liability effective January 1, 1991.

Corporation net income tax. An 11 percent surtax imposed for tax years ending on or after March 31, 1991. The minimum tax imposed under the Business Franchise Laws has increased from \$100 to \$250 effective April 15, 1992.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of July 1, 1993, was 18 cents per gallon.

Corporation net income tax. Tax on banks changed from a flat rate to a graduated rate effective July 1, 1991.

Motor vehicle and operators' license tax. Some commercial motor vehicle fees increased effective July 1, 1991.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 5.5 to 6 percent effective April 1, 1992.

TEXAS

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate increased from 15 to 20 cents per gallon effective October 1, 1991.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

Motor vehicle and operators' license tax. Motor carrier fees increased effective September 1, 1991.

Note: A tax amnesty was in effect from February 11, 1991, through March 31, 1991. The amnesty applied to general sales, motor fuel sales, and to several other taxes.

UTAH

Tobacco product sales tax. Tax rate increased was 23 cents per pack as of July 1, 1993.

Motor vehicle and operators' license tax. Certificate of title and transfer of registration fees increased effective April 29, 1991.

VERMONT

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1991.

Motor fuel sales tax. Tax rate reduced from 16 to 15 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 17 to 18 cents effective July 1, 1991, and from 18 to 19 cents per pack effective January 1, 1992; rate was 20 cents per pack as of July 1, 1993.

Individual income tax. A surtax imposed for tax years beginning January 1, 1991.

Corporation net income tax. Some rate increases effective for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. A heavy truck permit fee imposed effective June 24, 1991.

VIRGINIA

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 22 to 23 cents per gallon effective April 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990. Additional fees imposed effective January 1, 1992.

WISCONSIN

Motor fuel sales tax. Tax rate was 23.2 cents per gallon as of July 1, 1993. Tobacco product sales tax. Tax rate increased from 30 to 38 cents per pack effective May 1, 1992.

Corporation net income tax. Surtax imposed applicable to tax years ending after April 1, 1991. Surtax imposed at \$25 or 5.5 percent of gross tax liability (whichever is greater) starting April 1, 1992 and before April 1, 1993.

WYOMING

Motor vehicle and operators' license tax. Registration fees for commercial vehicles increased effective January 1, 1991.

DISTRICT OF COLUMBIA

Tobacco product sales tax. Tax rate increased from 50 to 65 cents per pack effective July 1, 1993.

Alcoholic beverage sales tax. Tax rate increased from 6 to 8 percent of gross receipts on beer and wine effective June 1, 1992.

Motor vehicle and operators' license tax. Various motor vehicle fees increased for a 90-day period beginning May 17, 1991. In addition, the fee for a learner's permit is increased for a 90-day period beginning May 17, 1991.

Appendix B.

Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Fourth Quarter 1993 and Prior Periods

[In million dollars]

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹
QUARTER									
1993									
4th quarter	NA	NA	NA	NA	NA	NA	NA	NA	NA
3rd quarter	106,230	69,573	7,455	20,398	² 1,231	² 12	5,835	1,080	646
2nd quarter	129,756	82,855	8,882	23,555	² 1,128	² 11	10,048	2,648	629
1st quarter	96,800	66,725	7,158	17,812	² 1,130	² 11	2,253	1,039	672
1992									
4th quarter	93,926	62,581	6,701	19,458	² 1,174	² 12	2,831	670	499
3rd quarter	96,992	64,508	6,910	18,550	² 1,204	² 12	4,468	1,327	709
2nd quarter	126,008	81,183	8,701	23,139	² 1,133	² 11	8,689	2,508	644
1st quarter	97,893	67,256	7,228	18,698	² 1,176	² 12 1,908	892	723	
1991									
4th quarter	90,426	60,190	6,448	18,270	² 1,129	² 11	2,540	879	509
3rd quarter	95,360	63,460	6,796	18,120	² 1,110	² 11	3,785	1,371	707
2nd quarter	111,667	72,547	7,756	20,044	² 1,135	² 11	7,060	2,485	629
1st quarter	101,995	70,987	7,550	19,088	² 1,068	² 11	1,945	659	687
1990									
4th quarter	84,328	58,507	6,270	15,591	² 1,098	² 9	1,505	814	534
3rd quarter	92,165	61,794	6,651	16,452	² 1,072	² 11	3,934	1,595	656
2nd quarter	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
12 MONTHS ENDING									
September 1993	426,712	281,734	30,196	81,223	4,663	46	20,967	5,437	2,446
June 1993	417,474	276,669	29,651	79,375	4,624	46	19,600	5,684	2,509
March 1993	413,726	274,997	29,470	78,959	4,629	46	18,241	5,544	2,524
December 1992	414,819	275,528	29,540	79,845	4,675	47	17,896	5,397	2,575
September 1992	411,319	273,137	29,287	78,657	4,630	46	17,605	5,606	2,585
June 1992	409,687	272,089	29,173	78,227	4,548	45	16,922	5,650	2,583
March 1992	395,346	263,453	28,228	75,582	4,550	45	15,293	5,627	2,568
December 1991	399,448	267,184	28,550	75,522	4,442	44	15,330	5,394	2,532
September 1991	393,350	265,501	28,372	72,843	4,411	42	14,295	5,329	2,557
June 1991	390,155	263,835	28,227	71,175	4,373	42	14,444	5,553	2,506
March 1991	393,915	266,728	28,475	71,592	4,361	39	14,618	5,536	2,566

Appendix B.

Social Insurance Taxes and Contributions—Continued

Table B-1. Social Insurance Taxes and Contributions for Fourth Quarter 1993 and Prior Periods—Continued

[In million dollars]

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemploy- ment taxes deposited in the treasury	Federal unemploy- ment taxes	Railroad unemploy- ment and pension fund contri- butions ¹
December 1990	386,308	260,975	27,852	69,899	4,375	35	14,767	5,853	2,552
September 1990	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.²Allocation between retirement funds is estimated.

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